

ANNUAL REPORTS

OF THE TOWN OF

SHARON

NEW HAMPSHIRE



1974

Annual Reports

of the town of

S H A R O N

New Hampshire

for the year ending

December 31, 1974

TOWN OFFICERS

Moderator:	John Milton Street	Term expires 1975
Selectmen:	John W. Derby	Term expires 1975
	David A. Blanchette	Term expires 1976
	Walter B. Somero	Term expires 1977
Town Clerk:	Violet M. Newton (Mrs.)	Term expires 1975
Treasurer:	Pearl Y. Stevens (Mrs.)	Term expires 1975
Collector of Taxes:	Henry J. Ricker	Term expires 1975
Highway Agent:	Harold A. Wilson	Term expires 1975
Trustee of Trust Funds:	Jessie Ricker (Mrs.)	Term expires 1975
Forest Fire Warden:	Charles W. Guptill III	appointed
Deputy Wardens:	Robert A. Young	
	Wallace B. Newton	
	Norman E. Marion	
	A. Lester Stevens	
Supervisors of Checklist:	Barbara Wilson (Mrs.)	Term expires 1976
	Emily A. Day (Miss)	Term expires 1978
	Carl B. Day	Term expires 1980
Planning Board:	Sheron Derby (Mrs.)	Term expires 1975
	Barbara Wilson (Mrs.)	Term expires 1976
	Brenda Allen (Mrs.)	Term expires 1977
	Dr. Robert E. Wellwood	Term expires 1978
	John W. Derby	Ex. Officio
Board of Adjustment:	Charles W. Guptill III	Term expires 1975
	George Allen	Term expires 1976
	Lloyd P. Young	Term expires 1977
	John M. C. Wilson	Term expires 1978
	Kenneth L. Fogden	Term expires 1979
Building Inspector:	Robert A. Young	appointed

TOWN WARRANT

SHARON, NEW HAMPSHIRE

To the inhabitants of the Town of Sharon, N.H. in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday the 4th of March, 1975 at 7:30 o'clock in the evening to act upon the following subjects:

Article 1. To choose all necessary Town Officers for the ensuing year; specifically, Town Clerk, 1 year; Selectman, 3 years; Tax Collector, 1 year; Highway Agent, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

Article 2. To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services, or take any action relating thereto.

Article 3. To choose one member of the School Board for 3 years.

Article 4. To raise and appropriate the sum of \$1,200.00 for Town Officers expenses, or take any action relative thereto.

Article 5. To see if the Town will vote to have the Audit made by the Department of Revenue Administration and to raise and appropriate the sum of \$225.00 to cover the expense of the same.

Article 6. To raise and appropriate the following sums of money for the purposes specified:

Election and Registration	\$ 150.00
Insurance	464.00
Health Officer	20.00
Legal Expense and Dog Damage	200.00
Ambulance	172.00
Fire Protection	750.00
Peterborough Sanitary Landfill	1,100.00
Blister Rust Control	109.00
Schoolhouse Maintenance	150.00
Bridge Repair	300.00
Street Lighting	100.00
Cemeteries	1,500.00
Interest on Temporary Loan	200.00

Article 7. To raise and appropriate \$112.00 for the Monadnock Region Association.

Article 8. To raise and appropriate \$165.00 for the Monadnock Community Visiting Nurse Association.

Article 9. To raise and appropriate \$75.00 for the Monadnock Family and Mental Health Service.

Article 10. To see if the Town will vote to authorize the Selectmen to borrow a sum not to exceed \$8,000 in anticipation of taxes or take any action relative thereto.

Article 11. To see if the Town will authorize the Selectmen to withdraw from the William Leroy Young Trust Fund \$80.00 interest for maintenance of the Brick Schoolhouse.

Article 12. To see if the Town will vote to accept the sum of \$1,687.49 which is restricted to the maintenance of Class VI highways.

Article 13. To raise and appropriate the sum of \$1,200 for oiling Town roads, where needed, or take any action relative thereto.

Article 14. To raise and appropriate the sum of \$1,500 for summer maintenance of Town roads and the sum of \$1,500 for winter maintenance or take any action relative thereto.

Article 15. To see if the Town will raise and appropriate the sum of \$242.21 for T.R.A. and the State will allot the Town the sum of \$1,608.06.

Article 16. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget Appropriations in the amount indicated; and further to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced or take any other action relative thereto:

Appropriation	Estimated Amount
Fire Protection	\$700

Article 17. To see if the Town will vote to discontinue Swamp Road as an open highway and make it subject to gates and bars.

Article 18. To see if the Town will authorize the Selectmen, on behalf of the Town, to accept a deed from Mrs. John Bross for 650 acres, more or less, under the Land and Water Conservation program.

Article 19. To see if the Town will authorize the Selectmen to accept any State or Federal grants.

Article 20. To see if the Town will authorize the Selectmen to accept, on behalf of the Town, any deeds for land to be donated to the Town.

Article 21. To hear reports of Agents, Auditors, and Officers heretofore chosen and pass any vote relative thereto.

Article 22. To choose one member for the Board of Adjustment for 5 years.

Article 23. To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 10th day of February, 1975.

John W. Derby
David A. Blanchette
Walter B. Somero
Selectmen of Sharon

BUDGET OF THE TOWN OF SHARON, N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1975
to December 31, 1975.

Walter B. Somero
Wallace B. Newton
John W. Derby
Selectmen of Sharon

Purpose of Expenditures	Appropriations Previous Year 1974	Actual Expenditures Previous Year 1974	Estimated Expenditures Ensuing Year 1975
General Government:			
Town Officers' Salaries	\$ 1,200.00	\$ 1,147.00	\$ 1,200.00
Town Officers' Expenses	900.00	1,263.25	1,200.00
Election & Registration Expenses	150.00	134.50	150.00
Surveying	763.00	763.00	
Town Hall & Other Town Buildings	180.00	152.53	100.00
Audit	200.00	166.75	225.00
Protection of Persons & Property:			
Fire Department	600.00	500.00	750.00
Insurance & Bonds	350.00	645.00	464.00
Planning & Zoning	150.00	94.63	100.00
Damages & Legal Expense	200.00		200.00
Health Dept. (Incl. Hospitals & Ambulance):			
Mental Health — \$68, V.N.A. — \$147	215.00	215.00	240.00
Health Off. — \$20, Ambulance — \$168.81	188.81	188.81	192.00
Town Dump	1,100.00	1,100.00	1,100.00
Highways & Bridges:			
Town Maintenance — Summer	1,200.00	1,272.91	1,500.00
Town Maintenance — Winter	1,500.00	2,004.85	1,500.00
Street Lighting	150.00	90.45	100.00
General Expenses of Highway Department	3,004.00	4,594.95	2,000.00
Town Road Aid		1,199.57	241.21
Public Service Enterprises:			
Cemeteries	1,850.00	1,900.00	1,500.00
Advertising & Regional Associations	105.00	105.00	112.00
Debt Service:			
Temporary Loan	8,000.00	5,000.00	8,000.00
Interest on Temporary Loans	320.00	96.98	100.00
Capital Outlay:			
Refunds		50.74	
Bond and Debt Ret. Tax		310.38	200.00
Re-assessment of town	2,500.00		
Tax map	1,200.00		
TOTAL APPROPRIATIONS	26,025.81	\$22,996.30	\$21,174.21

BUDGET OF THE TOWN OF SHARON, N.H.

Sources	Estimated Revenue Previous Year 1974	Actual Revenue Previous Year 1974	Estimated Expenditures Ensuing Year 1975
From State:			
Interest & Dividends Tax	\$ 3,500.00	\$ 4,848.29	\$ 4,500.00
Savings Bank Tax	150.00	224.07	200.00
Meals & Rooms Tax	500.00	861.38	800.00
Highway Subsidy	3,004.00	4,691.43	2,996.84
Reimbursement Forest Conservation Aid	50.00		
Reim. a-c Business Profits Tax (Town Portion)	272.00	272.16	270.00
Sale of Slope Release		75.00	
Class V	1,687.43	1,687.43	1,687.49
From Local Sources:			
Dog Licenses	60.00	71.80	70.00
Business Licenses, Permits & Filing Fees	2.00	5.00	5.00
Motor Vehicle Permit Fees	2,000.00	1,776.81	1,800.00
Interest on Taxes & Deposits		18.60	
Income from Trust Funds		136.73	80.00
National Bank Stock Taxes	23.50	23.50	23.50
Resident Taxes Retained	700.00		600.00
Normal Yield Taxes Assessed	300.00	914.31	800.00
Sale of Town Property		2,733.00	
Income from Departments — Planning Board		80.00	50.00
Refunds		312.20	
From Federal Sources:			
Revenue Sharing	3,600.00	4,846.99	700.00
Amount to be Raised by Property Taxes	2,447.11	7,147.37	
TOTAL REVENUES	\$23,578.70	\$15,848.93	\$14,582.83

SELECTMEN'S REPORT

The Town is scheduled for a reappraisal starting in March. The Selectmen will be mailing a short questionnaire along with the inventories. They will appreciate the return of these which will aid the appraiser in making a correct appraisal of property.

The reduction in the amount of Revenue Sharing funds is the result of a correction of data by the Revenue Sharing department.

The Selectmen feel that some work will be necessary in the new section of cemetery. This will help keep the property open. We recommend that a section of gravel road be started and seeding be undertaken.

Several burglaries have occurred during the past year which have caused some alarm among property owners. The Selectmen have been advised by the State Police that any suspicious persons or vehicles be reported. The information should be reported to the Selectmen or directly to the State Police. Any information will provide leads which may solve a case.

The Town has been offered about 650 acres of open land by Mrs. John Bross. It is her wish that this land be kept in its natural state. Under the terms of this transfer the land must be open to the general public. Mrs. Bross will donate one-half of the appraised value of the land and the Bureau of Outdoor Recreation will pay the other half to the Town which will then be turned over to her. The BOR has funded many similar projects from the sale of offshore drilling rights and sales of Federal lands. This acquisition makes possible outdoor recreation land that is publicly owned by a town that has none. The transfer should take place by summer.

SUMMARY INVENTORY

Net Assessed Valuation		\$1,373,270.00
Taxes Committed to Collector;		
Town Property Taxes Assessed	\$46,141.87	
	<hr/>	
Total Gross Property Taxes	\$46,141.87	
Less: Est. War Service Tax Credits	550.00	
	<hr/>	
Net Property Tax Commitment	\$45,591.87	
Tax Rate		\$3.36

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Sharon, New Hampshire 03458

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1974, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent Town records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustee of Trust Funds.

FINANCIAL INFORMATION

General Fund

Comparative Balance Sheets

December 31, 1973 and December 31, 1974:

Exhibit A-1

Comparative Balance Sheets of the General Fund as of December 31, 1973 and December 31, 1974, are presented in Exhibit A-1. As indicated therein, the current surplus of the Town decreased by \$1,438 during 1974, from \$2,167 as of December 31, 1973 to \$729 as of December 31, 1974.

Analysis of Change in Current Financial Condition

Exhibit A-2

An analysis of change in the current financial condition of the Town during the fiscal year is made in Exhibit A-2, with the factor which caused the change indicated therein. This was as follows:

Decrease in Current Surplus

Net Budget Deficit (Exhibit A-4)

\$1,438

Comparative Statements of Appropriations and Expenditures

Estimated and Actual Revenues

Exhibits A-3 and A-4

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1974 are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue deficit of \$716, plus a net overdraft of appropriations of \$722, resulted in a net budget deficit of \$1,438.

TREASURER

General Fund:

Classified Statement of Receipts and Expenditures

Exhibit B-1

A classified statement of receipts and expenditures for the fiscal year ended December 31, 1974, made up in accordance with the uniform classification of accounts is included in Exhibit B-1.

Revenue Sharing Fund: (Exhibit F)

The fiscal activity in the Revenue Sharing Fund account during the year is disclosed in Exhibit F. As stated therein, entitlement payments of \$2,847 and interest earnings of \$133 were received during 1974. Consequently, total funds available for authorized expenditures totaled \$2,980. This amount was expended during the fiscal year in accordance with the vote of the Town Meeting.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 71-a, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Very truly yours,
Frederick E. Laplante
Director
Division of Municipal Accounting
Department of Revenue Administration

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1974.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Sharon at December 31, 1974, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,
Frederick E. Laplante
Director
Division of Municipal Accounting
Department of Revenue Administration

TREASURER'S REPORT

GENERAL FUND

Classified Statement of Receipts and Expenditures Fiscal Year Ended December 31, 1974

Receipts

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$43,911	
Resident Taxes	560	
Yield Taxes	1,121	
National Bank Stock Taxes	24	
	<hr/>	\$45,616

Prior Year:

Property Taxes	\$761	
Resident Taxes	50	
	<hr/>	811
Interest on Delinquent Taxes		18
Penalties on Delinquent Resident Taxes		3
		<hr/>
		\$46,448

State of New Hampshire:

Interest and Dividends Tax	\$4,848	
Savings Bank Tax	224	
Meals and Rooms Tax	861	
Highway Subsidy	3,004	
Class V Highways Maintenance	1,687	
Business Profits Tax	272	
Sale of Town Property (Land)	75	
	<hr/>	10,971

Local Sources, Except Taxes:

Motor Vehicle Permit Fees	\$1,777	
Dog Licenses	72	
Income From Departments	80	
Business Licenses, Permits and Filing Fees	5	
Trustee of Trust Funds	137	
	<hr/>	2,071

TOTAL CURRENT REVENUE RECEIPTS

\$59,490

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$5,000
Sale of Tax Deeded Property	2,733
Old Check Cancelled	10

Grants From U.S.A.:

Revenue Sharing	\$2,847
Interest Earned	133

2,980

Insurance Refund 72

Contoocook Valley School District 247

Total Receipts Other Than Current Revenue \$11,042

Total Receipts From All Sources \$70,532

Balance — January 1, 1974 18,976

GRAND TOTAL \$89,508**Expenditures****General Government:**

Town Officers' Salaries	\$1,147
Town Office Administrative Expenses	1,202
Election and Registration Expenses	135
Town Hall and Buildings Maintenance	153
Audit	228

\$2,865**Protection of Persons and Property:**

Fire Department, Including Forest Fires	\$500
Insurance	645
Planning and Zoning	95

1,240**Health and Sanitation:**

Health Department, Including Hospitals	\$ 20
Ambulance Service	169
Visiting Nurse Association	147
Mental Health	68
Town Dump	1,100

\$1,504**Highways and Bridges:**

Town Road Aid	\$ 242
Town Maintenance	3,278
Street Lighting	90
Oiling Town Roads	5,552

9,162**Unclassified:**

Advertising and Regional Associations	\$105
Property Tax Abatements	51

156

Debt Service:	
Interest on Debt:	
Paid on Tax Anticipation Notes	97
Principal of Debt:	
Tax Anticipation Notes Paid	5,000
Capital Outlay:	
Cemetery Clearing	1,900
Taggart Land Survey	763
	<hr/>
	2,663
Payments To Other Governmental Divisions:	
State of New Hampshire:	
2 percent Bond and Debt Retirement Tax	\$ 310
County Tax	3,357
School District Tax	37,368
	<hr/>
	\$41,035
Total Expenditures for All Purposes	\$63,722
Balance — December 31, 1974	25,786
	<hr/>
GRAND TOTAL	\$89,508

SUMMARY OF WARRANTS

Fiscal Year Ended December 31, 1974

— DR. —

	— Levies Of: —	
	1974	1973
Uncollected Taxes — January 1, 1974:		
Property Taxes		\$811
Resident Taxes		110
Taxes Committed To Collector:		
Property Taxes	\$45,685	
Resident Taxes	730	
Yield Taxes	1,121	
National Bank Stock Taxes	24	
Interest on Delinquent Taxes		18
Penalties on Resident Taxes		3
	<hr/>	
	\$47,560	\$942

— CR. —

Remittances To Treasurer:		
Property Taxes	\$43,911	\$761
Resident Taxes	560	50
Yield Taxes	1,121	
National Bank Stock Taxes	24	
Interest on Delinquent Taxes		18
Penalties on Resident Taxes		3

Abatelements Allowed:		
Property Taxes	156	50
Resident Taxes		60
Uncollected Taxes — December 31, 1974:		
Property Taxes	1,618	
Resident Taxes	150	
Cash In Hands of Collector — December 31, 1974:		
a-c Resident Taxes	20	
	<hr/>	
	\$47,560	\$942

STATEMENT OF TOWN CLERK'S ACCOUNT

Fiscal Year Ended December 31, 1974

—DR. —

Motor Vehicle Permits Issued:		
1973 Permits	\$ 18	
1974 Permits	1,674	
1975 Permits	85	
	<hr/>	
		\$1,777
Dog Licenses Issued:		
27 at \$2	\$54	
4 at \$5	20	
	<hr/>	
	\$74	
Add: 4 Penalties at \$1	4	
	<hr/>	
		\$78
Less: 31 Fees at \$.20	6	
	<hr/>	
		72
		<hr/>
		\$1,849

—CR. —

Remittances To Treasurer:		
Motor Vehicle Permit Fees	\$1,777	
Dog Licenses	72	
	<hr/>	
		\$1,849

1974 TAXES				
	Prop- erty	Resi- dent	Yield	Natl. Bank
Committed to Collector	\$45,685.12	\$730.00	\$1,121.16	\$23.50
UNCOLLECTED				
Cleveland, George & Bertha	\$155.74			
Hobbs, Paul & Marjorie	470.40			
Mulhall, James & Annamarie	543.04			
Sangermano, Sandra	94.08			
Sawyer, Clifton	89.00			
Weichel, William & Bertha	265.84			
Cuddihee, Lawrence		\$10.00		
Gray, Howard		10.00		
Hobbs, Paul		10.00		
Hobbs, Marjorie		10.00		
Holmes, Dale		10.00		
Montaner, Peter		10.00		
Montaner, Judith		10.00		
Mulhall, James		10.00		
Mulhall, Annamarie		10.00		
Nichols, William		10.00		
Noble, Kimberly		10.00		
Phagan, John		10.00		
Tomkins, Richard		10.00		
Weichel, William		10.00		
Weichell, Bertha		10.00		
	\$1,618.10	\$150.00	\$1,121.16	\$23.50
ABATED				
Wilson, Harold	\$ 7.90			
Holt, Velma	27.55			
Society for Prot., N.H. Forest	120.99			
COLLECTED	43,910.58	580.00	1,121.16	23.50
	\$45,685.12	\$730.00	\$1,121.16	\$23.50

TAXES COLLECTED IN 1974

	<i>1974</i>	<i>1973</i>	<i>Total</i>
Property	\$43,910.58	\$779.01	\$44,689.59
Interest	.15		.15
Resident	580.00	50.00	630.00
Penalties		3.00	3.00
Natl. Bank	23.50		23.50
Yield	1,121.16		1,121.16
	<hr/>	<hr/>	<hr/>
	\$45,635.39	\$832.01	\$46,467.40

February	\$ 174.80
March	220.20
April	310.83
May	126.18
July	993.80
September	123.50
October	250.51
November	22,053.11
December	22,214.47
	<hr/>
	\$46,467.40

VITAL STATISTICS

Births:	Lisa Mary Johnstone Jason Husted Montaner	May 20, 1974 November 7, 1974
Deaths:	Olive Clio Hazlett Dorothy Mirth Young	March 8, 1974 April 18, 1974
Marriages:	Margaret S. Hoffman Winthrop Brown, Jr. Malcolm Arnold Johnstone, Sr. Linda May Johnstone	June 19, 1974 Nov. 12, 1974 Nov. 12, 1974

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